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2 A Limited Liability Partnership

3 Including Professional Corporations

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15 **UNITED STATES BANKRUPTCY COURT**

16 **NORTHERN DISTRICT OF CALIFORNIA, SAN FRANCISCO DIVISION**

17 In re

Case No. 23-30662 HLB

18 INTERNATIONAL LONGSHORE AND
19 WAREHOUSE UNION,

Chapter 11

20 Debtor.

**DECLARATION OF PAUL NAVID IN
SUPPORT OF ICTSI OREGON, INC.'S
MOTION FOR ENTRY OF AN ORDER
COMPELLING PRODUCTION OF
DOCUMENTS**

Requested Hearing

Date: [to be set]

Time: [to be set]

Judge: Hon. Hannah L. Blumenstiel

Place: Zoom.Gov

1 I, Paul Navid, hereby state and declare as follows:


2 1. I am a Managing Director with Province, LLC ("Province"), a financial advisory
3 firm with its principal office located at 2360 Corporate Circle, Suite 340, Henderson, Nevada 89074.
4 Province also has offices in the Baltimore, Greenwich, Los Angeles, Miami, and New York metro
5 areas. The matters stated herein are true and correct and are within my personal knowledge or
6 information, and if called upon to testify as a witness, I could and would testify competently thereto.

7 2. This Declaration is made in support of *ICTSI Oregon, Inc.'s Motion for Entry of an*
8 *Order Compelling Production of Documents* (the "Motion").

9 3. All critical financial records, including the financial statements, transactions between
10 ILWU and its related entities, general ledgers, and trial balances, reside within QuickBooks, the
11 accounting system used by the ILWU. While ILWU can produce certain reports from QuickBooks,
12 direct access to the QuickBooks system is imperative for a thorough review and scrutiny, ensuring
13 the accuracy and reliability of the financial reporting. The production of the QuickBooks data and
14 other requested financial information will clarify ILWU's valuation, support or not support the
15 Debtor's liquidation analysis, assess if Debtor funds have been commingled with other entities,
16 determine if assets have been improperly transferred out of the estate, whether claims exist against
17 the related entities, and verify if the Debtor operates as an independent entity with financial
18 autonomy.

19 I declare under penalty of perjury under the laws of the United States of America that the
20 above is true and correct to the best of my personal knowledge.

21
22 Dated: January 2, 2024
23 Los Angeles, California

24 By: 
Paul Navid